

**PENGARUH MEKANISME GOOD CORPORATE GOVERNANCE,  
KUALITAS AUDIT, DAN MOTIVASI KONTRAK UTANG TERHADAP  
MANAJEMEN LABA PERUSAHAAN MANUFAKTUR**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh *mekanisme good corporate governance* yang diukur dengan dewan komisaris independen dan dewan direksi, kualitas audit, dan motivasi kontrak utang terhadap manajemen laba pada perusahaan sektor manufaktur subsektor makanan dan minuman di Bursa Efek Indonesia. Rumusan masalah dalam penelitian ini adalah “Apakah dewan komisaris independen, dewan direksi, kualitas audit, dan motivasi kontrak utang terhadap manajemen laba pada perusahaan sektor manufaktur subsektor makanan dan minuman di Bursa Efek Indonesia periode 2015-2019?”. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dengan jumlah sampel sebanyak 15 perusahaan. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dan pengujian hipotesis menggunakan uji t dengan tingkat signifikansi 0,05. Hasil uji secara parsial (uji t) menunjukkan bahwa dewan komisaris independen berpengaruh positif dan signifikan terhadap manajemen laba. Dewan direksi berpengaruh positif dan signifikan terhadap manajemen laba. Kualitas audit tidak berpengaruh dan signifikan terhadap manajemen laba. Motivasi kontrak utang berpengaruh positif dan signifikan terhadap manajemen laba.

**Kata kunci:** Manajemen Laba, Dewan Komisaris Independen, Dewan Direksi, Kualitas Audit, Motivasi Kontrak Utang.

**THE EFFECT OF GOOD CORPORATE GOVERNANCE MECHANISMS,  
AUDIT QUALITY, AND DEBT CONTRACT MOTIVATION ON  
EARNINGS MANAGEMENT MANUFACTURING COMPANIES**

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**ABSTRACT**

*The purpose of this study was to determine the effect of good corporate governance mechanisms as measured by board of independent commissioner and board of directors, audit quality, and debt contract motivation on earnings management in manufacturing sector the food and beverage subsector companies listed on the Indonesia Stock Exchange. The formulation of the problem in this study is "board of independent commissioner and board of directors, auditquality, and debt contract motivation affect the earnings management of in manufacturing sector the food and beverage subsector companies listed on the Indonesia Stock Exchange for the period 2015-2019?". The sampling technique used is purposive sampling with a total sample of 15 companies. The data analysis technique used in this research is multiple linear regression analysis and hypothesis testing using t test with a significance level of 0.05. The results of the partial test (t test) show that the growth of board of independent commissioner has a positive and significant effect on earnings management. Board of directors has a has a positive and significant effect on earnings management. Audit Quality did not effect on earnings management. Debt contract motivation has positive and significant effect on earnings management.*

**Keywords:** *Earnings Management, Board of Independent Commisioner, Board of Directors, Audit Quality, Debt Contract Motivation.*